



Trustees' Financial Summary

FY2015-16

Submit ID: 0101-44394201

07 Cascade County

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Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Karsen Drury **Phone #:** (406) 468-9383

(Signature)

(Date)

Chair, Board of Trustees: Rick Cummings

(Signature)

(Date)

County Superintendant Patricia Boyle

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Gifted and Talented	STATE		State
002	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
009	21st Century Community Learning	FEDERAL		84.287
066	Title I - Schoolwide	FEDERAL		Federal
555	Miscellaneous State Grant	STATE		State

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	132,727.52	(23,973.83)	67,460.84	(33,375.42)
02	Taxes Receivable - Real and Personal (120-149)	8,827.37	2,535.82	654.12	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	141,554.89	(21,438.01)	68,114.96	(33,375.42)
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		1,279.16		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		1,279.16		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	18,112.88	2,535.82	654.12	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	123,442.01	(25,252.99)	67,460.84	(33,375.42)
52	TOTAL FUND BALANCE/EQUITY	123,442.01	(25,252.99)	67,460.84	(33,375.42)
53	TOTAL LIABILITIES AND FUND BALANCE	141,554.89	(21,438.01)	68,114.96	(33,375.42)

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,963.57	62,496.30	13,380.66	
02	Taxes Receivable - Real and Personal (120-149)	216.33			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			19,673.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,179.90	62,496.30	33,053.66	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	216.33			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	10,963.57	62,496.30	33,053.66	
52	TOTAL FUND BALANCE/EQUITY	10,963.57	62,496.30	33,053.66	
53	TOTAL LIABILITIES AND FUND BALANCE	11,179.90	62,496.30	33,053.66	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,807.50
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				1,807.50
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				1,807.50
52	TOTAL FUND BALANCE/EQUITY				1,807.50
53	TOTAL LIABILITIES AND FUND BALANCE				1,807.50

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(1,517.66)	14,947.10		(99,032.83)
02	Taxes Receivable - Real and Personal (120-149)	1,077.82			1,058.62
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(439.84)	14,947.10		(97,974.21)
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,077.82			1,058.62
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(1,517.66)	14,947.10		(99,032.83)
52	TOTAL FUND BALANCE/EQUITY	(1,517.66)	14,947.10		(99,032.83)
53	TOTAL LIABILITIES AND FUND BALANCE	(439.84)	14,947.10		(97,974.21)

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		7,583.89		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		7,583.89		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		7,583.89		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		7,583.89		
53	TOTAL LIABILITIES AND FUND BALANCE		7,583.89		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,108.57	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			1,108.57	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,108.57	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,108.57	
53	TOTAL LIABILITIES AND FUND BALANCE			1,108.57	

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	318,747.84	405,950.96
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	13,500.40	0.00
	1190 Penalties and Interest on Taxes	3,701.16	1,183.50
	1510 Interest Earnings	195.53	216.33
	3110 Direct State Aid	533,730.20	574,955.99
	3111 Quality Educator	52,231.14	50,523.99
	3112 At Risk Student	7,999.37	7,596.72
	3113 Indian Education For All	3,916.80	4,113.36
	3114 American Indian Achievement Gap	3,000.00	1,640.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	19,489.74	29,786.40
	3116 Data For Achievement	2,880.00	3,940.00
	3118 Natural Resource Development	3,803.45	6,454.80
	3120 State Guaranteed Tax Base Aid	173,547.52	150,685.19
	3444 State School Block Grant	51,402.40	51,402.40
	3446 SB96 Block Grant Reimbursement	1,721.98	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	9,633.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,189,867.53	1,298,083.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	492,526.19	575,528.36
			2XX	Personal Services - Employee Benefits	64,633.14	70,684.82
			5XX	Other Purchased Services	1,908.16	3,140.21
			6XX	Supplies and Materials	14,777.00	21,916.24
			810	Dues and Fees	951.00	118.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	28,268.25	28,672.80
			2XX	Personal Services - Employee Benefits	13.81	150.10
			6XX	Supplies and Materials	51.61	0.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	43,711.89	44,658.91
			2XX	Personal Services - Employee Benefits	8,234.80	7,138.11
			6XX	Supplies and Materials	613.99	791.75
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	91,441.67	69,006.41
			2XX	Personal Services - Employee Benefits	17,626.24	8,944.46

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	7,395.15	21,865.89
			4XX Purchased Property Services	1,005.95	843.25
			5XX Other Purchased Services	16,272.21	15,562.51
			6XX Supplies and Materials	7,819.33	6,120.11
			810 Dues and Fees	11,802.10	4,602.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	38,172.18	38,424.96
			2XX Personal Services - Employee Benefits	1,893.37	4,762.36
			5XX Other Purchased Services	3,373.03	601.38
			6XX Supplies and Materials	9,599.65	3,802.93
			810 Dues and Fees	610.00	385.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	69,477.20	44,780.28
			2XX Personal Services - Employee Benefits	3,966.24	3,440.96
			3XX Purchased Professional and Technical Services	29,846.35	63,692.83
			4XX Purchased Property Services	49,591.04	39,572.10
			5XX Other Purchased Services	667.98	1,565.69
			6XX Supplies and Materials	21,986.97	19,702.39
			7XX Property and Equipment Acquisition	27,821.50	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	23,323.34	55,485.98
			2XX Personal Services - Employee Benefits	0.00	7,661.76
			3XX Purchased Professional and Technical Services	0.00	1,253.75
			6XX Supplies and Materials	2,567.06	727.94
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,165.28	8,853.29
	329 State Miscellaneous Grants				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	60.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	37,230.18	38,434.02
			2XX Personal Services - Employee Benefits	5,052.89	1,609.01
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,401.08	12,264.45
			2XX Personal Services - Employee Benefits	75.61	129.98
			5XX Other Purchased Services	199.22	61.94
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	21,378.54	29,862.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	0.32	972.37	
			5XX Other Purchased Services	1,784.06	2,023.24	
			6XX Supplies and Materials	0.00	864.41	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	18,490.81	15,723.81	
			2XX Personal Services - Employee Benefits	0.00	932.01	
			4XX Purchased Property Services	0.00	810.32	
			6XX Supplies and Materials	0.00	4,387.87	
	999 Undistributed					
		9999 Undistributed				
			971 Residual Equity Transfers Out	6,040.25	0.00	
085						
	998 School Safety Transfers to Building Reserve Fund					
		61XX Operating Transfers to Other Funds				
			911 School Safety Transfer to Building Reserve Fund	24,560.99	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,215,327.63</u>	<u>1,282,593.16</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					107,951.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,298,083.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,282,593.16	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					123,442.01	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	101,911.92	5,254.67
	1111 District Levy - Real Property	0.00	112,782.87
	1112 District Levy - Personal Property	0.00	1,410.53
	1190 Penalties and Interest on Taxes	233.67	344.15
	1510 Interest Earnings	6.32	26.25
	2220 County On-Schedule Trans Reimb	41,715.05	36,585.09
	3210 State On-Schedule Trans Reimb	41,715.05	36,585.09
	3444 State School Block Grant	2,692.76	2,692.76
	3446 SB96 Block Grant Reimbursement	463.61	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	19,940.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		188,738.38	215,622.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	0.00	1,360.00
			2XX	Personal Services - Employee Benefits	0.00	7.51
			3XX	Purchased Professional and Technical Services	0.00	6,864.69
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	0.00	3,347.25
			2XX	Personal Services - Employee Benefits	0.00	176.37
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	108,387.96	118,060.65
			2XX	Personal Services - Employee Benefits	14,624.46	13,486.06
			3XX	Purchased Professional and Technical Services	14,074.25	7,332.19
			4XX	Purchased Property Services	35,124.45	29,968.13
			5XX	Other Purchased Services	1,791.29	11,561.88
			6XX	Supplies and Materials	32,776.28	23,712.64
			7XX	Property and Equipment Acquisition	2,000.00	0.00
			810	Dues and Fees	31.93	20.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				208,810.62	215,897.97	



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					-24,977.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					215,622.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					215,897.97	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-25,252.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	55,197.67	2,745.81
	1111 District Levy - Real Property	0.00	29,191.09
	1112 District Levy - Personal Property	0.00	416.95
	1190 Penalties and Interest on Taxes	104.51	135.09
	1510 Interest Earnings	68.59	56.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>55,370.77</u>	<u>32,545.16</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	<u>28,375.00</u>	<u>32,092.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>28,375.00</u>	<u>32,092.00</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	67,007.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,545.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,092.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	67,460.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	61,130.57	47,556.50
	4550 Federal Child Nutrition	79,079.98	96,109.78
	6100 Material Prior Period Revenue Adjustments	0.00	6,912.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		140,210.55	150,578.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	31,343.59	33,720.31
			2XX Personal Services - Employee Benefits	1,435.01	1,513.61
			3XX Purchased Professional and Technical Services	1,583.13	1,972.24
			4XX Purchased Property Services	1,588.58	1,233.00
			5XX Other Purchased Services	0.00	187.50
			6XX Supplies and Materials	123,107.39	128,758.20
			810 Dues and Fees	115.00	152.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				159,172.70	167,537.36

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						-11,916.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						150,578.69 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						167,537.36 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	4,500.00	(4a)	-4,500.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						-4,500.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						-33,375.42 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1.73	95.64
	1111 District Levy - Real Property	0.00	15,284.24
	1112 District Levy - Personal Property	0.00	136.39
	1190 Penalties and Interest on Taxes	0.09	24.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1.82	15,540.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	6,597.01
			2XX Personal Services - Employee Benefits	0.00	38.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	6,635.90

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	2,058.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,540.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,635.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,963.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17.77	38.24
	2240 County Retirement Distribution	198,000.00	172,518.75
	6100 Material Prior Period Revenue Adjustments	0.00	7,458.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>198,017.77</u>	<u>180,015.14</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	76,480.46	87,824.71
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	4,584.95	4,754.84
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	6,663.81	6,905.74
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	14,364.97	10,641.51
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	6,169.00	6,829.51
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	10,254.38	5,663.58
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	15,789.74	17,975.80
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	3,687.59	9,269.54
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	5,745.27	6,202.34
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	844.85	501.69
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	2,316.89	1,979.17
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	6,700.68	6,967.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>153,602.59</u>	<u>165,515.69</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					47,996.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					180,015.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					165,515.69	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					62,496.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
001	Gifted and Talented	
	3600 State Gifted & Talented Reimbursement	1,500.00
002	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	18,103.50
009	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	66,922.00
066	Title I - Schoolwide	
	4200 Title I, Part A, Improving Basic Programs	168,851.00
555	Miscellaneous State Grant	
	1900 Other Revenue from Local Sources	31,619.50
	3355 Medicaid - Miscellaneous	4,146.92
	6100 Material Prior Period Revenue Adjustments	-46,786.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		244,356.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
002	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			6XX Supplies and Materials		7,517.05
			7XX Property and Equipment Acquisition		175.95
			002 Subtotal		7,693.00
009	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX Instruction			
			1XX Personal Services - Salaries		37,394.74
			2XX Personal Services - Employee Benefits		4,246.12
			3XX Purchased Professional and Technical Services		1,463.00
			5XX Other Purchased Services		1,689.16
			6XX Supplies and Materials		2,589.27
		21XX Support Services - Students			
			6XX Supplies and Materials		2,046.56
		24XX Support Services - School Administration			
			6XX Supplies and Materials		1,882.15
			009 Subtotal		51,311.00
066	Title I - Schoolwide				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		18,250.32



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		91,522.87
			2XX Personal Services - Employee Benefits		23,152.13
			5XX Other Purchased Services		3,976.90
			6XX Supplies and Materials		609.79
			066 Subtotal		137,512.01
555	Miscellaneous State Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		15,290.67
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		1,713.00
			555 Subtotal		17,003.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					213,519.68

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					2,216.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					244,356.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					213,519.68 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,053.66 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
001 Gifted and Talented	1,500.00	0.00	1,500.00
002 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	18,103.50	7,693.00	10,410.50
009 21st Century Community Learning	66,922.00	51,311.00	15,611.00
066 Title I - Schoolwide	168,851.00	137,512.01	31,338.99
555 Miscellaneous State Grant	-11,020.01	17,003.67	-28,023.68
Total	244,356.49	213,519.68	30,836.81



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.08	1.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.08</u>	<u>1.47</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	563.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>563.29</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	2,369.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	563.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,807.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	47,620.47	2,161.69	
	1111 District Levy - Real Property	0.00	47,950.20	
	1112 District Levy - Personal Property	0.00	604.73	
	1190 Penalties and Interest on Taxes	0.00	145.25	
	3281 State Technology Aid	1,244.29	1,285.41	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		48,864.76	52,147.28	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		1,313.00	2,187.50
		4XX Purchased Property Services		0.00	1,589.61
		5XX Other Purchased Services		0.00	769.26
		6XX Supplies and Materials		40,416.79	46,739.04
		7XX Property and Equipment Acquisition		9,514.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				51,244.29	51,285.41

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					-2,379.53 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					52,147.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					51,285.41 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-1,517.66 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	3445 State Combined Fund School Block Grant	0.00	11,222.52
	6100 Material Prior Period Revenue Adjustments	0.00	8,529.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>19,752.17</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	4,728.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>4,728.43</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance	-76.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,752.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,728.43	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,947.10	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	190,710.12	9,945.09
	1111 District Levy - Real Property	0.00	47,600.07
	1112 District Levy - Personal Property	0.00	863.23
	1190 Penalties and Interest on Taxes	502.55	383.53
	1510 Interest Earnings	0.00	75.53
	3120 State Guaranteed Tax Base Aid	7,332.27	1,999.71
	3445 State Combined Fund School Block Grant	11,039.51	0.00
	3447 SB96 Combined Block Grant Reimbursement	1,213.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>210,797.51</u>	<u>60,867.16</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	185,000.00	185,000.00
			850 Interest on Debt	16,012.50	14,162.50
			860 Agent Fees/Issuance Costs	350.00	350.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	110,435.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>201,362.50</u>	<u>309,947.50</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	150,047.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,867.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	309,947.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-99,032.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
085			
	5301 School Safety and Security Transfer	24,560.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>24,560.99</u>	<u>0.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	78.75
			5XX Other Purchased Services	0.00	157.00
			6XX Supplies and Materials	0.00	12.15
			7XX Property and Equipment Acquisition	0.00	3,278.85
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	13,450.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>16,977.10</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	24,560.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,977.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,583.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.22	0.00
	1900 Other Revenue from Local Sources	21,546.00	19,501.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21,546.22</u>	<u>19,501.79</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	21,546.00	18,404.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>21,546.00</u>	<u>18,404.00</u>

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	10.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,501.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,404.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,108.57	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	1,611.94	34,321.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	585,486.60	655,099.26
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	44,345.69	3,826.27
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	45.65	45.00
XX	XXX 26XX 41X	Energy Utility Services	24,581.14	23,526.84
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	29,786.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	29,786.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,928.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	42,892.41
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	80,618.62
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	55,485.98	6,597.01	0.00	0.00	0.00
280	1XXX	2XX	7,661.76	38.89	0.00	0.00	0.00
280	1XXX	3XX	1,253.75	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	727.94	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	8,853.29	0.00	0.00	0.00	0.00
Totals			73,982.72	6,635.90	0.00	0.00	0.00

80,618.62

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	17,500.00	0.00	0.00	0.00	17,500.00
Land Improvements	123,343.00	2,823.00	0.00	0.00	126,166.00
*** Buildings	4,012,203.00	297,920.00	51,081.50	0.00	4,361,204.50
*** Machinery and Equipment	534,244.00	103,000.00	53,047.35	0.00	690,291.35
Totals at Historical Cost	4,687,290.00	403,743.00	104,128.85	0.00	5,195,161.85
Depreciation					
Improvement Accum	41,798.00	37,002.00	7,405.00	0.00	86,205.00
Building Accum	1,018,820.00	431,110.00	90,348.00	0.00	1,540,278.00
Machinery and Equipment Accum	291,613.00	154,403.00	47,860.00	0.00	493,876.00
Total Accumulated Depreciation	1,352,231.00	622,515.00	145,613.00	0.00	2,120,359.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,335,059.00	-218,772.00	-41,484.15	0.00	3,074,802.85

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	145,613.00	0.00	0.00
Total Depreciation for FY2016	145,613.00	0.00	0.00

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	61,640.22	0.00	0.00	24,428.32	37,211.90	0.00	37,211.90
Other Post Employment Benefits	18,853.00	0.00	0.00	0.00	18,853.00	0.00	0.00
Other	9,000.00	0.00	0.00	0.00	9,000.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	89,493.22	0.00	0.00	24,428.32	65,064.90	0.00	37,211.90
Bond(s)							
03/20/2014	350,000.00	0.00	55,000.00	0.00	295,000.00	60,000.00	235,000.00
03/20/2014	680,000.00	0.00	130,000.00	0.00	550,000.00	135,000.00	415,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,030,000.00	0.00	185,000.00	0.00	845,000.00	195,000.00	650,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	252,104.41	0.00	29,983.69	222,120.72
Net Pension - TRS	1,058,937.00	0.00	63,400.90	995,536.10